

**Proposed permanent extension to 0.3% B&O surtax on service businesses**

[Passed in House Bill 2038 by House Democrats](#)

[Share This on Facebook](#)

[Share This on Twitter](#)

<b>Category - People included in category</b>	<b># of Employers</b>	<b>2013-15 Biennium Tax Increase*</b>
<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	5,288	\$17,155,928
<b>Activities Related to Credit Intermediation</b>	749	\$7,298,769
<b>Administration of Economic Programs</b>	43	\$20,322
<b>Administration of Housing Programs, Urban Planning, and Community Developmen</b>	4	\$34,386
<b>Administration of Human Resource Programs</b>	19	\$375,100
<b>Advertising, Public Relations, and Related Services</b>	1,148	\$6,882,866
<b>Aerospace Product and Parts Manufacturing</b>	37	\$3,270,786
<b>Agencies, Brokerages, and Other Insurance Related Activities</b>	815	\$4,438,307
<b>Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures</b>	103	\$98,200
<b>Agriculture, Construction, and Mining Machinery Manufacturing</b>	12	\$1,717
<b>Alumina and Aluminum Production and Processing</b>	5	\$6,459
<b>Animal Food Manufacturing</b>	11	\$3,520
<b>Animal Slaughtering and Processing</b>	11	\$32,458
<b>Apparel Accessories and Other Apparel Manufacturing</b>	4	\$347
<b>Apparel Knitting Mills</b>		non-disclosable
<b>Apparel, Piece Goods, and Notions Merchant Wholesalers</b>	62	\$105,100
<b>Aquaculture</b>	6	\$5,127
<b>Architectural and Structural Metals Manufacturing</b>	35	\$13,862
<b>Architectural, Engineering, and Related Services</b>	5,217	\$25,278,547
<b>Audio and Video Equipment Manufacturing</b>	9	\$20,536
<b>Automobile Dealers</b>	682	\$1,979,010
<b>Automotive Equipment Rental and Leasing</b>	82	\$201,300
<b>Automotive Parts, Accessories, and Tire Stores</b>	242	\$188,800
<b>Automotive Repair and Maintenance</b> Body, Paint, Interior Repair, Glass Replacement, Oil Change Shops, Car Washes, A/C Repair, Tire Repair	587	\$298,500
<b>Bakeries and Tortilla Manufacturing</b>	36	\$1,500
<b>Banking (Depository Credit Intermediation)</b> commercial banking, savings institutions, credit unions	175	\$37,600,121
<b>Basic Chemical Manufacturing</b>		non-disclosable
<b>Boiler, Tank, and Shipping Container Manufacturing</b>	5	\$214
<b>Building Equipment Contractors</b>	769	\$1,231,487
<b>Building Finishing Contractors</b> Drywall and Insulation, Painting and Wall Covering, Flooring, Tile, Finish Carpentry, Closet Organization Installation, Concrete Finishing, Waterproofing, Drapery Fixture Installation	671	\$155,000
<b>Building Material and Supplies Dealers</b>	315	\$113,300
<b>Buildings-Dwellings Services</b> Exterminating & Pest Control Services, Janitorial Services, Landscaping Services, Carpet & Upholstery Cleaning Services, Chimney Cleaning Services, Duct Cleaning, Snow Plowing Driveways & Parking Lots	6,946	\$5,788,948

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
<b>Business Schools and Computer and Management Training</b>	308	\$343,500
<b>Business Support Services</b>	3,493	\$11,137,227
<b>Business, Professional, Labor, Political, and Similar Organizations</b>	347	\$681,051
<b>Cable and Other Subscription Programming</b>	21	\$2,783,746
<b>Cattle Ranching and Farming</b>	26	\$37,181
<b>Cement and Concrete Product Manufacturing</b>	24	\$15,250
<b>Charter Bus Industry</b>	6	\$101,200
<b>Child Day Care Services</b>	229	\$94,700
<b>Civic and Social Organizations</b> Alumni Associations, Granges, PTAs, Booster Clubs, Fraternal Lodges, Veterans' Membership Organizations, Scouting Organizations, Ethnic Associations	420	\$284,000
<b>Clay Product and Refractory Manufacturing</b>	18	\$3,276
<b>Clothing Stores</b>  Men's, Women's, Children's, Family, Clothing Accessories, Bridal Gowns, Leather Coats, Costume Shops, Lingerie, Swimwear	242	\$187,700
<b>Coal Mining</b>		non-disclosable
<b>Coating, Engraving, Heat Treating, and Allied Activities</b>	7	\$9,468
<b>Colleges, Universities, and Professional Schools</b>	43	\$201,600
<b>Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance</b>	143	\$130,900
<b>Commercial and Industrial Machinery and Equipment Rental and Leasing</b>	278	\$1,202,376
<b>Communications Equipment Manufacturing</b>	18	\$16,992
<b>Community Food and Housing, and Emergency and Other Relief Services</b>	42	\$169,700
<b>Computer Systems Design and Related Services</b>	5,713	\$23,137,977
<b>Consumer Goods Rental</b> Electronics and Appliances, Formal Wear, Videos, Health Equipment, Bikes, Canoes, Motorcycles, Skis, Sailboats, Beach Chairs/Umbrellas, Furniture, Piano, Party Rental Supplies, Musical Instruments	156	\$152,400
<b>Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly</b> Assisted Living Facilities with On-Site Nursing Facilities, Continuing Care Retirement Communities, Homes for the Aged without Nursing Care, Old Age Homes without Nursing Care, Old Soldiers' Homes without Nursing Care, Rest Homes without Nursing Care, Retirement Homes without Nursing Care, Senior Citizens' Homes without Nursing Care	269	\$1,768,557
<b>Converted Paper Product Manufacturing</b>	12	\$8,063
<b>Couriers and Express Delivery Services</b>	133	\$132,600
<b>Cut and Sew Apparel Manufacturing</b>	41	\$8,176
<b>Cutlery and Handtool Manufacturing</b>	5	\$169
<b>Dairy Product Manufacturing</b>	4	\$101
<b>Data Processing, Hosting, and Related Services</b>	1,167	\$5,923,491
<b>Death Services</b> Funeral Homes, Mortuaries, Undertaker Services, Embalming Services, Animal Cemeteries, Cemeteries, Cemetery Management Services, Memorial Gardens, Pet Cemeteries	216	\$781,104
<b>Deep Sea, Coastal, and Great Lakes Water Transportation</b>	19	\$17,122
<b>Dentists' Offices</b>	3,395	\$21,153,080

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
<b>Department Stores</b> Primarily Engaged in Retailing a Wide Range of the Following New Products With No One Merchandise Line Predominating: Apparel, Furniture, Appliances and Home Furnishings, and Selected Additional Items such as Paint, Hardware, Toiletries, Cosmetics, Photographic Equipment, Jewelry, Toys, and Sporting Goods	10	\$246,800
<b>Direct Selling Establishments</b> door-to-door selling; fuel dealers, bottled water, home delivery newspaper, coffee break services, locket meat provisioners, frozen food/freezer meal plan providers, party plan merchandisers	1,373	\$760,918
<b>Doctor's Offices</b> acupuncturists, allergists, anesthesiologists, cardiologists, clinical pathologists, dermatologists, doctors of osteopathy, family physicians, gynecologists, health screening services, neurologists, obstetricians, oncologists, ophthalmologists, orthopedic doctors/surgeons, osteopathic physicians, pathologists, pediatricians, plastic surgeons, proctologists, pulmonary specialists, radiologists, surgeons, urologists, walk-in clinics	3,867	\$41,028,878
<b>Drinking Places (Alcoholic Beverages)</b> Night clubs, Taverns, Cocktail Lounges, Bars	1,039	\$563,700
<b>Drycleaning and Laundry Services</b> Coin-Operated Laundromats, Drycleaning, Linen/Uniform Supply	273	\$372,500
<b>Educational Support Services</b>	1,160	\$1,178,555
<b>Electric Lighting Equipment Manufacturing</b>	3	\$56
<b>Electric Power Generation, Transmission and Distribution</b>	72	\$1,630,675
<b>Electronic and Precision Equipment Repair and Maintenance</b>	398	\$162,100
<b>Electronic Shopping and Mail-Order Houses</b>	519	\$1,405,859
<b>Electronics and Appliance Stores</b>	935	\$2,385,287
<b>Elementary and Secondary Schools</b>	83	\$116,900
<b>Employment Services</b>	1,142	\$9,917,591
<b>Engine, Turbine, and Power Transmission Equipment Manufacturing</b>		non-disclosable
<b>Executive, Legislative, and Other General Government Support</b>	47	\$375,900
<b>Fabric Mills</b>	4	\$860
<b>Facilities Support Services</b> Janitorial, Maintenance, Trash Disposal, Guard and Security, Mail Routing, Reception, Laundry, and Related Services to Support Operations within Facilities	29	\$528,800
<b>Farm Product Raw Material Merchant Wholesalers</b>	44	\$155,600
<b>Footwear Manufacturing</b>		non-disclosable
<b>Forging and Stamping</b>	5	\$1,182
<b>Foundries</b>	8	\$10,607
<b>Freight Transportation Arrangement</b>	146	\$674,076
<b>Fruit and Tree Nut Farming</b>	38	\$118,200
<b>Fruit and Vegetable Preserving and Specialty Food Manufacturing</b>	14	\$5,487
<b>Gambling Industries</b>	81	\$907,236
<b>Gasoline Stations</b> Truck stops, Gas Stations w/Convenience Stores	1,318	\$552,500
<b>General Freight Trucking</b>	370	\$1,098,357

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
<b>General Medical and Surgical Hospitals</b> Children's Hospitals, General Medical & Surgical Hospitals, Osteopathic Hospitals	56	\$6,111,571
<b>General Rental Centers</b>	27	\$32,438
<b>Glass and Glass Product Manufacturing</b>	33	\$2,556
<b>Grain and Oilseed Milling</b>	5	\$2,695
<b>Grantmaking and Giving Services</b>	101	\$103,500
<b>Greenhouse, Nursery, and Floriculture Production</b>	41	\$18,013
<b>Grocery and Related Product Merchant Wholesalers</b>	322	\$1,457,327
<b>Grocery Stores</b>	1,356	\$811,740
<b>Hardware Manufacturing</b>	5	\$498
<b>Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers</b>	82	\$125,400
<b>Health and Personal Care Stores</b> Pharmacies, Drug Stores, Beauty Supply Stores, Nutrition Supplement Stores, Sunglasses Stores, Hearing Aid Stores, Prosthetic Stores	675	\$459,900
<b>Highway, Street, and Bridge Construction</b>	51	\$125,800
<b>Home Health Care Services</b> Home Health Care Agencies, Visiting Nurse Associations, In-Home Hospice Care Services, Home Care of Elderly - Medical, Home Health Care Agencies, Home Nursing Services	258	\$2,518,400
<b>Household and Institutional Furniture and Kitchen Cabinet Manufacturing</b>	72	\$18,207
<b>Household Appliance Manufacturing</b>	4	\$7,611
<b>Household Appliances and Electrical and Electronic Goods Merchant Wholesalers</b>	182	\$2,368,540
<b>Hunting and Trapping</b>	8	\$7,026
<b>Independent Artists, Writers, and Performers</b> Independent Actors, Producers, Artists, Speakers, Cartoonists, Dancers, Journalists, Light Technicians, Costume Designers	1,554	\$568,200
<b>Individual and Family Services</b>	1,693	\$1,995,876
<b>Inland Water Transportation</b>	9	\$19,005
<b>Insurance and Employee Benefit Funds</b>	20	\$144,300
<b>Insurance Carriers</b>	138	\$4,070,815
<b>Interurban and Rural Bus Transportation</b>	6	\$15,440
<b>Investigation and Security Services</b>	712	\$3,281,410
<b>Iron and Steel Mills and Ferroalloy Manufacturing</b>		non-disclosable
<b>Junior Colleges</b>	4	\$7,019
<b>Justice, Public Order, and Safety Activities</b> Courts, Police Protection, Legal Counsel/Prosecution, Correctional Institutions, Parole/Probation Officers, Fire Protection, Other Public Safety Activities	26	\$96,100
<b>Land Subdivision</b>	198	\$503,800
<b>Lawn and Garden Equipment and Supplies Stores</b>	158	\$30,925
<b>Leather and Hide Tanning and Finishing</b>		non-disclosable
<b>Legal Services</b> Lawyers, Notaries, Title Abstract & Settlement Offices, Process Servicing Services, Paralegal Services, Real Estate Settlement Offices, Patent Agent Services, Real Estate Title Abstract Companies	6,328	\$26,998,988

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
<b>Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)</b>	34	\$121,000
<b>Lessors of Real Estate</b>	487	\$1,281,527
<b>Lime and Gypsum Product Manufacturing</b>		non-disclosable
<b>Local Messengers and Local Delivery</b>	219	\$112,600
<b>Logging</b>	115	\$168,400
<b>Lumber and Other Construction Materials Merchant Wholesalers</b>	127	\$130,500
<b>Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing</b>	24	\$6,379
<b>Machinery, Equipment, and Supplies Merchant Wholesalers</b>	324	\$752,195
<b>Management of Companies and Enterprises</b>	390	\$1,058,779
<b>Management, Scientific, and Technical Consulting Services</b> administrative management/general management, human resources, marketing, process/physical distribution/logistics, telecommunications/utilities, environmental, agricultural, motion picture, biological, physics, chemical, radio, economic, safety, energy, security	11,463	\$30,268,513
<b>Manufacturing and Reproducing Magnetic and Optical Media</b>	87	\$422,000
<b>Medical and Diagnostic Labs</b> dental or medical X-ray; medical pathology; diagnostic imaging; medical testing; medical forensic; blood analysis; medical bacteriological; CT-scan centers; medical radiological; ultrasound imaging; MRI centers	194	\$5,725,062
<b>Medical Equipment and Supplies Manufacturing</b> Surgical and Medical Instruments, Surgical Appliances and Supplies, Dental Equipment and Supplies, Orthodontic Goods, Ophthalmic Goods, Dentures, and Orthodontic Appliances	103	\$229,900
<b>Metal and Mineral (except Petroleum) Merchant Wholesalers</b>	32	\$12,963
<b>Metal Ore Mining</b>		non-disclosable
<b>Metalworking Machinery Manufacturing</b>	7	\$1,525
<b>Miscellaneous Durable Goods Merchant Wholesalers</b>	302	\$1,201,162
<b>Miscellaneous Nondurable Goods Merchant Wholesalers</b> Farm Supplies, Tobacco Products, Paint Supplies, Nurseries, Book/Newspapers, Pet Supplies, Christmas Trees, Artists' supplies	536	\$538,100
<b>Monetary Authorities-Central Bank</b>	10	\$153,100
<b>Motion Picture and Video Industries</b>	893	\$2,510,359
<b>Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers</b>	104	\$292,400
<b>Motor Vehicle Body and Trailer Manufacturing</b>	4	\$7,556
<b>Motor Vehicle Manufacturing</b>		non-disclosable
<b>Motor Vehicle Parts Manufacturing</b>	10	\$1,006
<b>Museums, Historical Sites, and Similar Institutions</b>	59	\$39,991
<b>Navigational, Measuring, Electromedical, and Control Instruments Manufacturing</b>	56	\$386,500
<b>Newspaper, Periodical, Book, and Directory Publishers</b>	369	\$762,848
<b>Nondepository Credit Intermediation</b>	762	\$16,156,310
<b>Nonresidential Building Construction</b>	200	\$180,000
<b>Nursing Care Facilities (Skilled Nursing Facilities)</b>	120	\$5,330,882

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
Convalescent Homes or Convalescent Hospitals, Group Homes for the Disabled with Nursing Care, Homes for the Aged with Nursing Care, Hospices, Inpatient Care, Nursing Homes, Rest Homes with Nursing Care, Retirement Homes with Nursing Care, Skilled Nursing Facilities		
<b>Office Administrative Services</b>	757	\$2,926,037
<b>Office Furniture (including Fixtures) Manufacturing</b>	16	\$8,294
<b>Office Supplies, Stationery, and Gift Stores</b>	211	\$109,600
<b>Offices of Real Estate Agents and Brokers</b> establishments primarily engaged in acting as agents and/or brokers in one or more of the following: (1) selling real estate for others; (2) buying real estate for others; and (3) renting real estate for others	2,411	\$10,878,762
<b>Oil and Gas Extraction</b>	3	\$95
<b>Oilseed and Grain Farming</b>	16	\$11,405
<b>Other Ambulatory Health Care Services</b> Blood Donor Stations, Pacemaker Monitoring Services, Blood or Body Organ Banks, Health Screening Services, Smoking Cessation Programs, Hearing Testing Services, Employee Drug Testing Services, Stop Smoking Clinics	186	\$2,349,729
<b>Other Amusement and Recreation Industries</b> golf courses/country clubs; skiing facilities; marinas; fitness/recreation sports centers; bowling centers; amusement ride or coin-operated nongambling amusement device concession operators; mini golf courses; archery/shooting ranges; recreational day camps; billiard/pool parlors; rec/youth sports teams; boating clubs; dance halls; riding stables	1,759	\$1,835,127
<b>Other Animal Production</b> Bee Pollen Collection, Bee Production, Horse/Donkey/Mule Production (Not Boarding or For Sporting)	90	\$97,800
<b>Other Electrical Equipment and Component Manufacturing</b>	10	\$10,006
<b>Other Fabricated Metal Product Manufacturing</b> fluid power valve/hose fitting, plumbing fixture fitting/trim, ammunition, ball/roller bearing, enameled iron/metal sanitary ware, fabricated pipe/pipe fittings, foil container (not bags), industrial pattern, metal safes, portable metal ladder, small arms/other ordnance, steel wool, metal hair curlers, metal bathtubs/lavatories/sinks, metal ironing boards	36	\$30,206
<b>Other Financial Investment Activities</b>  investment clubs; tax liens dealing; mineral royalties/leases dealing; venture capital companies; portfolio management; investment advice; fiduciary agencies; escrow agencies; stock quote services; exchange clearinghouses/commodities/securities	1,321	\$7,162,908
<b>Other Food Manufacturing</b>	14	\$6,947
<b>Other Furniture Related Product Manufacturing</b>		non-disclosable
<b>Other General Merchandise Stores</b> Warehouse Clubs, Supercenters, Dollar Stores, General Stores, Home and Auto Supply Stores, Variety Stores	72	\$429,000
<b>Other General Purpose Machinery Manufacturing</b>  air/gas compressor, measuring/dispensing pump, material handling equipment, elevator/moving stairway, conveyor/conveying equipment, overhead traveling crane/hoist/monorail system, power-driving handtool, welding/soldering equipment, scale/balance manufacturing, baling machinery, automatic fire sprinkler, hydraulic/pneumatic jacks, bridge/gate lifting machinery	26	\$24,107
<b>Other Heavy and Civil Engineering Construction</b>	37	\$123,800

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
Channel Construction, Land Drainage Contractors, Dam Construction, Marine Construction, Dock Construction, Microtunneling Contractors, Dredging (e.g., Canal, Channel, Ditch, Waterway), Nuclear Waste Disposal Site Construction, Earth Retention System Construction, Park Ground and Recreational Open Space Improvement Construction, Flood Control Project Construction, Railroad Construction, Golf Course Construction, Subway Construction, Horizontal Drilling (e.g., Cable, Pipeline, Sewer Installation), Trenching, Underwater; Hydroelectric Generating Station Construction, Tunnel Construction		
<b>Other Information Services</b> feature syndicates (advice columns/comic/news), news gathering services, news ticker services, news syndicates, traffic reporting, wire photo, news wire services	289	\$1,641,970
<b>Other Investment Pools and Funds</b> Investment Funds, Trusts, Estates	115	\$432,800
<b>Other Leather and Allied Product Manufacturing</b>	5	\$1,128
<b>Other Medical Health Doctors</b>  Chiropractors, Optometrists, Mental Health Practitioners, Physical, Occupational & Speech Therapists, Audiologists, Podiatrists, Acupuncturists, Inhalation or Respiratory Therapists, Dental Hygienists, Midwives, Denturists, Naturopaths, Dietitians, Podiatrists, LPNs, Christian Science Practitioners, Clinical Pharmacists, Herbalists, Hypnotherapists, Massage Therapists	8,131	\$14,294,954
<b>Other Miscellaneous Manufacturing</b> Manufacturers of: Jewelry, Silverware, Sporting/Athletic Goods, Dolls, Toys, Games, Office Supplies (Not Paper), Signs, Musical Instruments, Fasteners/Buttons/Needles/Pins, Brooms, Burial Caskets, Artificial Christmas Trees, Candles, Most Christmas Tree Ornaments, Cigarette Lighters, Coin-Operated Amusement Machines, Hair Pieces, Portable Fire Extinguishers, Tobacco Pipes, Umbrellas	197	\$224,100
<b>Other Miscellaneous Store Retailers</b> Art Supply Stores, General Merchandise Auction Houses, Candle Shops, Home Security Equipment Stores, Cemetary Memorial Dealers, Hot Tub Stores, Permanent Fireworks Shops, Trophy Shops, Flower Shops, Janitorial Supply Stores, Police Supply Stores	2,662	\$2,686,444
<b>Other Motor Vehicle Dealers</b> Motorcycle, Powerboat, Rowboats, Sailboats, Marine Supply, ATV, Personal Watercrafts, Golf Carts, Utility Trailers, Mopeds, Snowmobiles, Aircrafts	257	\$203,100
<b>Other Nonmetallic Mineral Product Manufacturing</b>	5	\$862
<b>Other Personal Services</b> Bail Bonding or Bondsperson Services, Shoeshine Services, Coin-Operated Personal Services Machine, Consumer Buying Services, Wedding Planning Services, Dating Services, Identity Theft Protection Services, Personal Fitness Trainer	2,668	\$3,644,909
<b>Other Pipeline Transportation</b>		non-disclosable
<b>Other Professional, Scientific, and Technical Services</b> marketing research/public opinion polling; photographic services; commercial photography; photo studios; translation and interpretation services; veterinary services; appraisal (not real estate) services; marine surveyor; arbitration; patent broker; commodity inspector; pipeline/power line inspection; consumer credit counseling; weather forecasting; handwriting analysis	5,261	\$8,974,344
<b>Other Residential Care Facilities</b> Boot Camps for Delinquent Youth, Boys' and Girls' Residential Facilities, Camps, Boot or Disciplinary for Delinquent Youth, Child Group Foster Homes, Delinquent Youth Halfway Group Homes, Disabled Group Homes without Nursing Care, Homes for Unwed Mothers, Juvenile Halfway Group Homes, Orphanages	90	\$1,183,229

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
<b>Other Schools and Instruction</b> fine arts schools; sports/recreation instruction; language schools; exam prep/tutoring; driving schools; public speaking training; survival training; speed reading instruction	2,960	\$2,122,485
<b>Other Specialty Trade Contractors</b> Outdoor Swimming Pool Construction, Billboard Erection, Paver/Brick Installation, Scaffolding Set Up/Take Down, Manufactured Home Set Up, Construction Cleaning, Fence Installation	713	\$535,100
<b>Other Support Activities for Transportation</b> Packing, Crating, Preparing Goods for Transportation, Arranging Vanpools/Carpools	40	\$135,200
<b>Other Support Services</b> Auctioneers, Driving Services on a Contract or Fee Basis	1,041	\$2,729,213
<b>Other Telecommunications</b> telecommunication resellers of: long-distance (not satellite), pre-paid calling cards, wired, wireless (not satellite), microwave	114	\$649,834
<b>Other Textile Product Mills</b> boat/swimming pool/truck fabric covers, laundry bags, seed bags, textile bags, rope, cordage, twine, tire cord, tire fabric, batting, fishing nets, sleeping bags, carpet cutting/binding, cloth diapers, dust cloths	33	\$16,346
<b>Other Transportation Equipment Manufacturing</b>	9	\$657
<b>Other Wood Product Manufacturing</b> millwork, wood window/door, cut stock/resawing lumber/planing, flooring millwork, wood container/pallet, manufactured/mobile home, prefabricated wood buildings, wood dowels, wood handles, cork products, kiln drying lumber, shoe trees, wood kitchenware, wood stepladders, wood toilet seats, wood toothpicks	65	\$1,008,574
<b>Outpatient Care Centers</b> Family Planning Centers, Outpatient Mental Health & Substance Abuse Centers, HMO Medical Centers, Kidney Dialysis Centers, Freestanding Ambulatory Surgical & Emergency Centers, Outpatient Sleep Disorder Centers & Clinics, Pain Therapy Centers, Biofeedback Centers	839	\$16,450,044
<b>Paint, Coating, and Adhesive Manufacturing</b>	6	\$452
<b>Performing Arts Companies</b> Theater Companies, Dinner Theaters, Dance Companies, Musical Groups/Artists, Circuses, Magic Shows	350	\$247,400
<b>Personal and Household Goods Repair and Maintenance</b> Reupholstery and Furniture Repair, Shoe Repair	644	\$147,200
<b>Personal Care Services</b> Hair, Nail & Skin Care Services, Barber Shops, Diet & Weight Management, Day Spas, Ear Piercing Services, Electrolysis, Hair Removal, Massage Parlors, Tanning Salons, Tattoo Parlors	10,105	\$5,690,390
<b>Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing</b>	18	\$19,395
<b>Petroleum and Coal Products Manufacturing</b>	13	\$31,428
<b>Petroleum and Petroleum Products Merchant Wholesalers</b>	43	\$198,800
<b>Plastics Product Manufacturing</b>	23	\$27,656
<b>Poultry and Egg Production</b>	5	\$1,068
<b>Printing and Related Support Activities</b> Commercial Printing, Screen Printing, Book Printing	157	\$138,200
<b>Private Households</b> Cooks, Maids, Nannies, Butlers, Gardeners, Caretakers	70	\$23,453



Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
Professional and Commercial Equipment and Supplies Merchant Wholesalers	314	\$2,629,142
Promoters of Performing Arts, Sports, and Similar Events	303	\$747,192
Psychiatric and Substance Abuse Hospitals		non-disclosable
Pulp, Paper, and Paperboard Mills	9	\$14,282
Radio and Television Broadcasting	62	\$417,300
Rail Transportation	8	\$113,200
Railroad Rolling Stock Manufacturing		non-disclosable
Real Estate Activities	2,356	\$5,580,923
Remediation and Other Waste Management Services	132	\$634,147
Residential Building Construction Including Remodels	1,390	\$538,100
Residential Intellectual and Developmental Disability, Mental Health, and Substance Abuse Facilities	25	\$526,500
Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing		non-disclosable
Rooming and Boarding Houses	12	\$31,147
Rubber Product Manufacturing	3	\$1,339
Satellite Telecommunications	13	\$21,824
Scenic and Sightseeing Transportation, Land	12	\$2,868
Scenic and Sightseeing Transportation, Other	11	\$22,402
Scheduled Air Transportation	14	\$196,600
School and Employee Bus Transportation	4	\$307,300
Scientific Research and Development Services	728	\$3,922,095
Seafood Product Preparation and Packaging	10	\$31,632
Securities and Commodity Contracts Intermediation and Brokerage	359	\$6,061,642
Securities and Commodity Exchanges	12	\$15,171
Semiconductor and Other Electronic Component Manufacturing	16	\$31,138
Sheep and Goat Farming	4	\$560
Shoe Stores	3	\$397
Soap, Cleaning Compound, and Toilet Preparation Manufacturing	6	\$1,071
Social Advocacy Organizations Advocacy for: Firearms, Conservation, Human Rights, Environment, Wildlife	103	\$160,900
Software Publishers	187	\$2,597,229
Sound Recording Industries	223	\$139,700
Special Food Services - Catering and Food Trucks caterers (including banquet halls w/catering staff), ice cream trucks, mobile food concession stands, mobile canteens, mobile refreshment stands, mobile food carts, mobile snack stands	184	\$783,079
Specialized Design Services	3,166	\$2,361,999
Specialized Freight Trucking Long-Distance Trucking of: Cars, Boats, Farm Products, Forest Products, Gravel, Grain, Livestock, Trash, Garbage, Recyclable Materials, Sand, and Trucking Used Household and Office Goods	325	\$441,400
Specialty (except Psychiatric and Substance Abuse) Hospitals	7	\$1,500,074

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
cancer, children's, chronic disease, extended care (not mental/substance abuse), eye/ear/nose/throat, leprosy, maternity, neurological, obstetrical, orthopedic, physical rehab (not substance abuse), TB/respiratory illness		
<b>Specialty Food Stores</b> Meat Markets, Fish/Seafood Markets, Fruit/Vegetable Markets, Baked Good Stores, Confectionary/Nut Stores, Tea Stores, Gourmet Food Stores, Spice Stores, Dairy Product Stores, Water Stores	132	\$138,200
<b>Spectator Sports</b>	173	\$1,878,208
<b>Sporting Goods, Hobby, and Musical Instrument Stores</b>	478	\$197,300
<b>Spring and Wire Product Manufacturing</b>		non-disclosable
<b>Sugar and Confectionery Product Manufacturing</b>	7	\$2,717
<b>Support Activities for Air Transportation</b> Aircraft Repairmen, Aircraft Inspectors, Aircraft Tester, Runway Maintenance	120	\$603,500
<b>Support Activities for Animal Production</b> Animal Semen Banks, Insemination Services, Boarding Horses, Branding, Hoof Trimming, Horseshoeing, Livestock Spraying, Pedigree Services, Sheep Shearing	551	\$346,600
<b>Support Activities for Crop Production</b>	169	\$617,593
<b>Support Activities for Forestry</b> Estimating/Valuation of Timber, Reforestation, Pest Control, Firefighting, Management Plan Preparation	136	\$217,700
<b>Support Activities for Mining</b>	15	\$21,382
<b>Support Activities for Rail Transportation</b>	17	\$282,300
<b>Support Activities for Road Transportation</b>	189	\$118,700
<b>Support Activities for Water Transportation</b>	89	\$1,456,803
<b>Taxi and Limousine Service</b>	134	\$129,000
<b>Technical and Trade Schools</b>	477	\$1,382,225
<b>Textile and Fabric Finishing and Fabric Coating Mills</b>	6	\$2,778
<b>Textile Furnishings Mills</b>	21	\$9,925
<b>Travel Arrangement and Reservation Services</b>	192	\$636,291
<b>Traveler Accommodation</b> Bed & Breakfasts, Housekeeping for Cabins/Cottages, Hostels; Casino Hotels	514	\$589,200
<b>Urban Transit Systems</b> City Bus Services, Commuter Bus and Rail, Cable Cars	5	\$19,084
<b>Used Merchandise Stores</b> Used Book Stores, Antique Shops, Used Household Appliances, Thrift Shops, Used Clothing, Used Sporting Goods	296	\$171,400
<b>Utility System Construction</b>	161	\$212,100
<b>Vegetable and Melon Farming</b>	26	\$19,254
<b>Vending Machine Operators</b>	67	\$30,565
<b>Veneer, Plywood, and Engineered Wood Product Manufacturing</b>	15	\$8,381
<b>Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing</b>	10	\$19,426
<b>Vocational Rehabilitation Services</b> Job Counselors, Workshops for People with Disabilities	128	\$601,600
<b>Warehousing and Storage</b>	124	\$396,700
<b>Waste Collection</b>	110	\$5,936,087

Category - People included in category	# of Employers	2013-15 Biennium Tax Increase*
Waste Treatment and Disposal	49	\$2,938,112
Water, Sewage and Other Systems	450	\$7,534,703
Wholesale Electronic Markets and Agents and Brokers	232	\$924,777
Wired Telecommunications Carriers	162	\$14,403,995
Wireless Telecommunications Carriers (except Satellite)	72	\$3,466,233
<b>TOTALS</b>	<b>144,237</b>	<b>\$531,646,254</b>

\*The additional cost the group of people would pay if HB 2038 becomes law. Pending during special session.

Source: Department of Revenue and federal NAICS search